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REMARKS/ARGUMENTS

The above-identified patent application has been reviewed in light of the Examiner's Action dated May 5, 2005. Claims 25-27 has been amended, without intending to abandon or dedicate to the public any patentable subject matter. Claims 1-24 and 28-33 were previously cancelled or withdrawn. Accordingly, Claims 25-27 are now pending.

Claims 25-27 have been rejected under 35 U.S.C. §112, second paragraph, as being indefinite. Applicants have amended claims 25-27 to correct the aspects of those claims found to be indefinite. Accordingly, reconsideration and withdrawal of the rejections of Claims 25-27 is respectfully requested.

Claims 25-27 have been rejected under 35 U.S.C. §103(a) as being unpatentable over Japanese Patent JP6-291202 to Nakano (hereinafter "Nakano") in view of U.S. Patent No. 4,984,055 to Okumura et al. (hereinafter "Okumura"). In order for a rejection under 35 U.S.C. §103 to be proper, a prima facie case of obviousness must be made. Namely, there must be some suggestion or motivation to modify the reference or to combine the reference teachings, there must be a reasonable expectation of success, and the prior art reference or references must teach or suggest all of the claim limitations. (MPEP §2143.) However, all of the claim limitation set forth in the pending claims are not taught, suggested, or described in either Nakano or Okumura. Accordingly, reconsideration and withdrawal of the rejections of the claims are respectfully requested.

Claim 25 is generally directed to a semiconductor device. Claim 25 has been amended to include the limitation that "the modified SOG film contains over 1% carbon". Support for the amendment can be found on page 6, lines 7-10 of the specification. More particularly, the specification describes that the organic SOG film is an organic insulating film that contains over 1% carbon. Since the modified SOG film is formed from the organic SOG film, the modified SOG film also contains over 1% carbon. Neither Nakano nor Okumura disclose the modified SOG film containing boron impurity and over 1% carbon. In the present invention, by containing boron impurity and over 1% carbon, the modified SOG has characteristics (e.g. low hygroscopicity) that is different from that of the inorganic SOG film 15 of Nakano containing

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phosphorus and boron. Therefore, for at least these reasons, Applicants believe that the present invention is not obvious over Nakano in view of Okumura. Accordingly, the rejections of Claim 25-27 should be reconsidered and withdrawn.

Based upon the foregoing, Applicant believes that all pending claims are in condition for allowance and such disposition is respectfully requested. In the event that a telephone conversation would further prosecution and/or expedite allowance, the Examiner is invited to contact the undersigned.

Respectfully submitted,

SHERIDAN ROSS P.C.

Matthew R. Ellsworth Registration No. 56,345 1560 Broadway, Suite 1200 Denver, Colorado 80202-5141 (303) 863-9700

Date: ______